

# Accountancy Review

A Report of the Tennessee State Board of Accountancy

## February News Bulletin

<a href="#">Law and Rules</a>	<a href="#">Incorrect Addresses Affect Renewal Process</a>
<a href="#">CPA/PA Renewals</a>	<a href="#">CPE Audits</a>
<a href="#">Firm Renewals</a>	<a href="#">Board Provides CPA Licensing - Not the TSCPA</a>

## Law and Rules

The availability of the Accountancy Law on the Internet is dependent on when we obtain a link to the Michie Company's web site. The Rules must be made available by the Secretary of State's office. As soon as these are available we will provide links to both on our homepage.

Go to [top of page](#)

## CPA/PA Renewals

If you are an odd numbered certificate holder your renewal for 1998-1999 was due December 31, 1997. If you have not paid by March 31, 1998 and filed your renewal form you become delinquent.

Go to [top of page](#)

## Firm Renewals

Firm/office registrations were also due December 31, 1997. If you practice public accounting in Tennessee you must have an individual active permit to practice and you must practice in a registered firm or office. Even if you are a sole practitioner you must register your firm/office. If you need to register your firm please call the Board office or [download](#) a firm registration form.

Go to [top of page](#)

## Incorrect Addresses Affect Renewal Process

As renewals have been conducted for CPAs and firms many of you called the office after the December 31 due date stating you had not received your renewal form. Many of you did not receive renewals due to the Board having your incorrect address. In that case many of you were late with your renewals and were penalized. Effective September 1, 1997 the Accountancy Act required that material changes in your address or other registration information be mailed to the Board within 30 days. Failure to notify the Board could result in your CPA permit, CPA certificate, or PA license becoming delinquent or closed. Please continue to keep the Board office updated on any changes that may occur. We cannot be responsible for renewals mailed to incorrect addresses.

Go to [top of page](#)

## CPE Audits Begin in April

CPE audits will begin in late April. Audits will be conducted randomly.

You can find a listing of all the CPE Sponsors approved by NASBA at [www.nasba.org](http://www.nasba.org).

Go to [top of page](#)

## Board Provides CPA Licensing - Not The TSCPA

The State Board of Accountancy is an office of the State of Tennessee. We provide your license. You **cannot** be a CPA in Tennessee without being licensed by our Board. The [Tennessee Society of Certified Public Accountants \(TSCPA\)](#) is your professional association and is not a part of the State Board. You must pay dues to be a member, but that membership does not allow you to be a CPA. Your license from the State Board does.

Go to [top of page](#)